

## ARTICLE 3-05

### POSITIVE REVIEW PROGRAM

#### Chapter

3-05-01	Purpose of Program and Appointment of Committee
3-05-02	Submission of Reports
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#### CHAPTER 3-05-01

#### PURPOSE OF PROGRAM AND APPOINTMENT OF COMMITTEE

#### Section

3-05-01-01	Establishment of Program
3-05-01-02	Appointment of Positive Review Program Committee
3-05-01-03	Committee Responsibilities [Repealed]

**3-05-01-01. Establishment of program.** There is hereby established a positive review program ("program"). The purpose of the program is to improve the quality of financial reporting and to assure that the public can rely on the fairness of presentation of financial information on which public accounting firms issue reports. The program emphasizes education and rehabilitation rather than disciplinary action. Appropriate educational programs or procedures will ordinarily be recommended or required where reporting does not comply with appropriate professional standards. However, when a registrant is unwilling or unable to comply with such standards, or a registrant's professional work is so substandard as to warrant disciplinary action, such action may be resorted to as the appropriate means of protecting the public interest.

**History:** Effective June 1, 1988; amended effective March 1, 1995.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-06

**3-05-01-02. Appointment of positive review program committee.** The state board of accountancy may maintain a positive review program committee to assist in the implementation and administration of the program.

**History:** Effective June 1, 1988; amended effective March 1, 1995; October 1, 1999.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-06

**3-05-01-03. Committee responsibilities.** Repealed effective March 1, 1995.